IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SEVENTH DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 7894 of 2005

Between:

K. Balakrishna S/o. K. Dattatri, R/o. H.No. 1-3-3/D-C-1, Maheshwari Nilayam Kavidguda, Hyderabad-500 008.

..... PETITIONER

AND

1 The Chief Commissioner of Income tax-1, Government of India, Aayakar Bhavan, Basheerabad, Hyderabad.
2 The Director General of Incometax (Inv.) 9th floor, Aayakar Bhavan, Basheerabad, Hyderabad.
3 The Director Incometax (Investigations) O/o. Director General of Incometax (Inv.) Aayakar Bhavan, Basheerabad, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ order or direction more particularly one in the nature of Writ of Mandamus declaring the action on the part of the 3rd Respondent in not settling the bills a) to verify and settle the bill for Rs.1,21,038/- (Rupees One Lakh Twenty One Thousand and Thirty Eight Rupees Only) as per letter dt. 5-9-2001, submitted to the 3rd respondent with a time bound period as decided by the Hon'ble Court b) to pay interest @ 18% p.a. on Bills outstanding from the date of submission of letter/claim dt. 5-9-2001 and c) to pay in interim lump sum of Rs.50,000/- (Fifty Thousand Only) to support himself and subside the acute financial situation.

Counsel for the Petitioner : MR.N.MADHU

Counsel for the Respondents 1 to 3: MR.S.R.ASHOK (SC FOR INCOME TAX)

The Court made the following :

ORDER:

Heard.

The writ petitioner claims to be the Secondary Supplier of Stationary items under the name and style of 'Plus Point Enterprises'. It is averred that he supplied various stationary items to the 3rd respondent-Director of Income Tax (Inv.) since 1998. The details thereof are mentioned in the affidavit filed in support of the writ petition. It is asserted that he supplied stationary items which as per the invoice/cash memo amounted to Rs.1,21,038/-.

The grievance of the petitioner is that the 3rd respondent in spite of repeated requests did not settle any of the bills raised during the year 2000 but continued to order for supply of stationary items in the year 2001 by giving an oral assurance that the bills pertaining to the year 2000 and the current bills will be settled soon. The petitioner accordingly continued the supplies as per the invoice/cash memo numbers detailed in the affidavit amounting to Rs.35,741/-. The petitioner claims to have submitted the bills on 05-09-2001. That an amount of Rs.34,741/- has been paid but without settling the previous bills pertaining to the year 2000. The petitioner thereafter submitted a detailed representation on 23-06-2003 to the 2nd respondent requesting him to settle the bills and pay the amount due and payable to him.

The petitioner, in the circumstances, prays for issuance of a writ of mandamus directing the 3rd respondent to verify and settle the bill for a sum of Rs.1,21,038/- as per his letter dated 05-09-2001 submitted to the 3rd respondent and also interest at the rate of 18% per annum on bills outstanding from the date of submission of letter dated 05-09-2001.

It is not possible for us to adjudicate as to whether any amount, as such, is due and payable by the respondents to the petitioner herein, much less, the quantified amount of Rs.1,21,038/- by the petitioner. But at the same time respondents 1 and 3 having received the supplies from the petitioner, cannot refuse to settle the bills of

the petitioner. The bills of the petitioner are required to be settled by the respondents after verifying the genuineness of the claim made by the petitioner.

Interests of justice would be met by directing the respondents to consider and decide the claim of the petitioner in terms of his representation dated 23-06-2003 and take an appropriate decision thereon in accordance with law within a period of ten weeks from the date of receipt of a copy of this order. There shall be an order accordingly.

The writ petition is accordingly disposed of without any order as to costs.

(B.Sudershan Reddy,J)

Dated:07-06-2005

(Ramesh Ranganathan,J)

GJ/KS

To

1 The Chief Commissioner of Income tax-1, Government of India,
Aayakar Bhavan, Basheerabad, Hyderabad.
2 The Director General of Incometax (Inv.) 9th floor,
Aayakar Bhavan, Basheerabad, Hyderabad.
3 The Director Incometax (Investigations) O/o. Director General of Incometax (Inv.) Aayakar Bhavan, Basheerabad, Hyderabad.

4 2 CD copies